



Harter Secrest & Emery LLP
ATTORNEYS AND COUNSELORS

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October 9, 2009

Mr. Paul Baker
Minerals Manager
Division of Oil, Gas and Mining
Utah Department of Natural Resources
Suite 1210
1594 West North Temple Street
P.O. Box 145801
Salt Lake City, UT 84114-5801

Re: Morton International, Inc., Grantsville Facility
Notice of Intention to Conduct Mining Operations, File No. M/045/037
Notification of Change in Parent Corporation

Dear Mr. Baker:

Harter Secrest & Emery is counsel to K+S North America Salt Holdings LLC ("K+S North America"). We are writing to inform you of the consummation of the transaction discussed in my July 28, 2009 letter to you. On October 1, 2009, K+S North America acquired Morton International, Inc. ("MII") from Rohm and Haas Company. MII is now a wholly-owned subsidiary of K+S North America.

As noted in the July 28, 2009 letter, the change in ownership of MII will not affect the mining operations at the Grantsville facility. The Large Mine Reclamation Contract ("Reclamation Contract") will remain in MII's name, MII will continue to be responsible for compliance with the Reclamation Contract and surety requirements, and none of the facility-specific contact information will change.

Please contact me at (585) 231-1449 or ttuori@hselaw.com if you have any questions or require additional information about this matter. Thank you.

Very truly yours,

Harter Secrest & Emery LLP

Thomas M. Tuori, Esq.

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TMT:mme

cc: Ms. Leslie Heppler, Utah DNR
Mr. Gary Kruger, Morton International, Inc.
Mr. Karl Mielke, K+S North America Salt Holdings LLC
Mr. Mark Roberts, K+S North America Salt Holdings LLC
Mr. Keith Morgan, Morton International, Inc.-Grantsville

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DIV. OF OIL, GAS & MINING